LEGALS

(Continued from page 13)

such property shall be assessed as provided in this subsection.

(5) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(i) The legislature, by general law and subject to conditions specified therein, may prohibit the consideration of the following in the determination of the assessed value of real property:

(1) Any change or improvement to real property used for residential purposes made to improve the property's resistance to wind damage.

(2) The installation of a solar or renewable energy source device.

(j)

(1) The assessment of the following working waterfront properties shall be based upon the current use of the property:

a. Land used predominantly for commercial fishing purposes.

b. Land that is accessible to the public and used for vessel launches into waters that are navigable.

c. Marinas and drystacks that are open to the public.

d. Water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities.

(2) The assessment benefit provided by this subsection is subject to conditions and limitations and reasonable definitions as specified by the legislature by general law.

SECTION 6. Homestead exemptions.—

(a)(1)a. Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, as follows:

1.a. For school district levies, up to the assessed valuation of twenty-five thousand dollars; and

2.b. For all levies other than school district levies,

I. Beginning on January 1, 2027, up to the assessed valuation of one hundred and fifty thousand dollars.

II. Beginning on January 1, 2028, up to the assessed valuation of two hundred and fifty thousand dollars.

b. Every person who, on or after January 1, 2027, has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, who had not maintained a permanent residence in this state as of December 31, 2026, shall be exempt from taxation thereon, except assessments for special benefits, as follows:

1. For school district levies, up to the assessed valuation of twenty-five thousand dollars; and

2. For all levies other than school district levies, up to the assessed valuation of fifty thousand dollars. Unless otherwise revised under sub-subparagraph (4)a.2., beginning with the fifth year of exemption under this subparagraph, such person shall be exempt up to the amount of assessed valuation provided by sub-sub-subparagraph a.2.II., as adjusted pursuant to subparagraph (2)a. The legislature shall, by general law, prescribe uniform procedures to administer this subparagraph.

The exemptions provided by this paragraph apply only ~~greater than fifty thousand dollars and up to seventy-five thousand dollars~~, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemptions ~~exemption~~ shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. These exemptions are ~~This exemption is~~ repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(2)a. The ~~twenty-five thousand dollar~~ amount of assessed valuation exempt from taxation provided in sub-sub-subparagraph (1)a.2.II. ~~subparagraph (a)(1)b.~~ shall be adjusted annually for inflation beginning on January 1, 2029, and ~~of~~ each year thereafter ~~for inflation~~ using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive.

b. The amount of assessed valuation exempt from taxation provided in sub-subparagraph (1)b.2. shall be adjusted annually for inflation beginning on January 1, 2028, and each year thereafter, using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive.

(3) Except for the exemptions provided in sub-subparagraphs (1)a.2. and b.2. and paragraph (4), the amount of assessed valuation exempt from taxation for which every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner or another person legally or naturally dependent upon the owner, is eligible, and which applies only to levies other than school district levies, that is added to this constitution after January 1, 2025, shall be adjusted annually on January 1 of each year for inflation using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive, beginning the year following the effective date of such exemption.

(4)a.1. The legislature shall, by general law, prescribe a uniform procedure for counties and municipalities, for their respective levies, to increase the amount of assessed valuation exempt from taxation under paragraph (1), up to all remaining assessed valuation.

2. Beginning on or after January 1, 2030, a county or municipality, by two-thirds vote of the membership of the governing body, may determine that a reduction of the five-year requirement provided under sub-subparagraph (1)b.2. is warranted for a critical local need.

b.1. A special district may, upon approval by referendum by the electors of the district, increase the amount of assessed valuation exempt from taxation under sub-subparagraphs (1)a.2. and b.2., for its respective levy, up to all remaining assessed valuation. By general law, the legislature shall provide the manner in which a referendum may be called; the frequency with which such referendum may be held, which may not be more than once in a 12-month period; a ballot statement and description of such referendum; and other requirements for the referendum not inconsistent with this paragraph. The approved exemption increase shall take effect on and first apply beginning on the January 1 immediately succeeding approval by referendum.

2. A special district may adjust the amount of assessed valuation exempt from taxation as approved under sub-subparagraph 1. annually on January 1 of each year for inflation using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant either or both of the following additional homestead tax exemptions:

(1) An exemption not exceeding fifty thousand dollars to a person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age sixty-five, and whose household income, as defined by general law, does not exceed twenty thousand dollars; or

(2) An exemption equal to the assessed value of the property to a person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for not less than twenty-five years, who has attained age sixty-five, and whose household income does not exceed the income limitation prescribed in paragraph (1).

The general law must allow counties and municipalities to grant these additional exemptions, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(e)

(1) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this paragraph, an applicant must submit to the county property appraiser, by March 1, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years.

(2) If a veteran who receives the discount described in paragraph (1) predeceases his or her spouse, and if, upon the death of the veteran, the surviving spouse holds the legal or beneficial title to the homestead property and permanently resides thereon, the discount carries over to the surviving spouse until he or she remarries or sells or otherwise disposes of the homestead property. If the surviving spouse sells or otherwise disposes of the property, a discount not to exceed the dollar amount granted from the most recent ad valorem tax roll may be transferred to the surviving spouse's new homestead property, if used as his or her permanent residence and he or she has not remarried.

(3) This subsection is self-executing and does not require implementing legislation.

(f) By general law and subject to conditions and limitations specified therein, the Legislature may provide ad valorem tax relief equal to the total amount or a portion of the ad valorem tax otherwise owed on homestead property to:

(1) The surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.

(2) The surviving spouse of a first responder who died in the line of duty.

(3) A first responder who is totally and permanently disabled as a result of an injury or injuries sustained in the line of duty. Causal connection between a disability and service in the line of duty shall not be presumed but must be determined as provided by general law. For purposes of this paragraph, the term "disability" does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.

As used in this subsection and as further defined by general law, the term "first responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic, and the term "in the line of duty" means arising out of and in the actual performance of duty required by employment as a first responder.

SECTION 9. Local taxes.—

(a)(1) Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.

(2) Ad valorem taxes levied by counties and municipalities shall be used only to:

a. Provide for public safety, including law enforcement, fire service, and emergency medical service;

b. Provide funding for education and public schools;

c. Finance or refinance infrastructure, including expenditures on road and bridge construction and maintenance and stormwater control;

d. Finance or refinance natural resource projects, including flood control measures;

e. Issue local bonds for uses consistent with this paragraph and to make debt service payments for existing obligations;

f. Meet obligations for retirement benefits of local government employees; or

g. Fund the operations and administration of county officers and commissioners established under Article VIII and municipalities, and the expenditures approved by such county officers or county or municipal governing bodies, except those expenditures prohibited by general law.

(b) Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.

ARTICLE XII

SCHEDULE

Limitation on the assessment of real property, homestead property exemptions, and local government revenue.—This section and the amendments to Sections 4 and 6 of Article VII, relating to a limitation on the assessed value of real property, an increase to the homestead property tax exemption, and the creation of a new homestead exemption beginning January 1, 2027, and the amendment to Section 9 of Article VII, relating to the uses of certain revenues by counties and municipalities, shall take effect January 1, 2027.

PROPUESTAS DE ENMIENDAS Y REVISIONES CONSTITUCIONALES PARA LA ELECCION GENERAL DEL 2026

Yo, Cord Byrd, el Secretario de Estado de la Florida, por el presente notifico que el título del boleta, el resumen del boleta, y el texto de las siguientes enmiendas constitucionales propuestas y revisiones constitucionales en el boleta de las elecciones generales en el día 3 de noviembre de 22026, en cada condado. El texto completo de estas enmiendas como se presenten aquí también se puede encontrar en https://constitutionalinitiatives.dos.fl.gov/, en FloridaPublicNotices.com, y en el sitio web de este periódico.

No.1 Enmienda constitucional

Artículo III, Sección 19

ARTÍCULO III

LEGISLATURA

SECCIÓN 19. Procesos de elaboración del presupuesto estatal, planificación y apropiación de fondos. —

(a) PRESUPUESTO ANUAL.

(1) La legislación general estipulará la adopción de procesos anuales de elaboración del presupuesto y planificación del estado y exigirá que los proyectos de presupuesto presentados por los departamentos y organismos estatales, el presupuesto recomendado por el gobernador y los proyectos de ley de apropiación de fondos vengan acompañados de información detallada que refleje los costes anualizados del presupuesto estatal y los costes no recurrentes de las solicitudes presupuestarias.

(2) A menos que se apruebe por una mayoría de tres quintos de los miembros de cada cámara, las asignaciones realizadas con fines recurrentes a partir de fondos de ingresos generales no recurrentes para cualquier período fiscal no excederán el tres por ciento del total de los fondos de ingresos generales que se estime que estarán disponibles en el momento en que se realice dicha apropiación.

(3) Según lo dispuesto en la ley general, cada departamento y agencia estatal tendrá la obligación de presentar una solicitud presupuestaria legislativa que se base en y refleje las perspectivas financieras a largo plazo adoptadas por la comisión presupuestaria legislativa conjunta o que explique específicamente cualquier desviación respecto a las perspectivas financieras a largo plazo contenidas en la solicitud.

(4) A los efectos de esta sección, los términos «departamento» y «agencia» incluirán al poder judicial.

(b) FORMATO DE LOS PROYECTOS DE LEY DE APROPIACIONES PRESUPUESTARIAS. Se asignarán secciones independientes dentro del proyecto de ley de apropiaciones generales a cada área programática principal del presupuesto estatal; las áreas programáticas principales incluirán: partidas del fondo fiduciario de la «lotería» para la mejora de la educación; educación (el resto de fondos); servicios sociales; justicia penal y sistema penitenciario; recursos naturales, medio ambiente, gestión del crecimiento y transporte; administración pública general; y poder judicial. Cada área programática principal comprenderá un desglose de los gastos correspondientes a: operaciones estatales; gastos de capital estatales; ayudas a las operaciones de los gobiernos locales y las organizaciones sin ánimo de lucro; ayudas a los gastos de capital de los gobiernos locales y las organizaciones sin ánimo de lucro; fondos federales y los fondos estatales de contrapartida asociados; autorizaciones de gasto para operaciones; y autorizaciones de gasto para inversiones de capital. Además, los proyectos de ley de asignación aprobados por la legislatura incluirán un desglose de las asignaciones específicas que superen el millón de dólares (1.000.000,00$) en dólares de 1992. A los efectos de este subsección, los términos «asignación específica», «desglose» y «área programática principal» se definirán por ley. Este desglose se ajustará mediante ley general cada cuatro años para reflejar el índice de inflación o deflación tal como se indica en el Índice de Precios al Consumidor para Todos los Consumidores Urbanos (Consumer Price Index for All Urban Consumers), (U.S. City Average, All Items), o en informes sucesores, según lo reportado por el Departamento de Trabajo de los Estados Unidos, la Oficina de Estadísticas Laborales o su sucesora. Los proyectos de ley sustantivos que contengan apropiaciones también estarán sujetos al requisito de desglose establecido en esta disposición y al derecho de veto específico del gobernador sobre las apropiaciones descrito en el artículo III, sección 8.

(c) PROCESO DE APROPIACIONES.

(1) A más tardar el 15 de septiembre de cada año, la comisión presupuestaria legislativa conjunta emitirá una perspectiva financiera a largo plazo en la que se establezcan las estrategias fiscales recomendadas para el estado y sus departamentos y organismos, con el fin de ayudar a la legislatura a tomar decisiones en materia presupuestaria. Las perspectivas financieras a largo plazo deben incluir estimaciones de la carga de trabajo y los ingresos principales. Con el fin de aplicar este párrafo, la comisión presupuestaria legislativa conjunta utilizará las estimaciones oficiales consensuadas vigentes y podrá solicitar la elaboración de estimaciones oficiales adicionales.

(2) La comisión presupuestaria legislativa conjunta consultará al público y a los poderes ejecutivo y judicial cuando elabore y recomiende las perspectivas financieras a largo plazo.

(3) La legislatura establecerá mediante la ley general las condiciones en las que podrán aprobarse ajustes limitados al presupuesto, tal y como recomienden el gobernador o el presidente del Tribunal Supremo, sin la concurrencia de la legislatura en pleno.

(d) PERÍODO DE REVISIÓN PÚBLICA DE SETENTA Y DOS HORAS. Todos los proyectos de ley de asignaciones generales se pondrán a disposición de cada miembro de la asamblea legislativa, cada miembro del gabinete, el gobernador y el presidente del tribunal supremo al menos setenta y dos horas antes de la aprobación definitiva del proyecto de ley por cualquiera de las cámaras de la asamblea legislativa, en la forma en que se presentará al gobernador.

(e) INFORME PRESUPUESTARIO DEFINITIVO. Se elaborará un informe presupuestario definitivo conforme a lo dispuesto en la legislación general. El informe presupuestario definitivo se elaborará a más tardar el 120.º día tras el inicio del período fiscal, y se enviará una copia del mismo a cada miembro de la asamblea legislativa, al jefe de cada departamento y organismo del estado, al auditor general y al presidente del tribunal supremo.

(f) FONDOS FIDUCIARIOS.

(1) No podrá crearse ni recrearse por ley ningún fondo fiduciario del Estado de Florida u otro organismo público sin el voto de tres quintos de los miembros de cada cámara de la legislatura en un proyecto de ley independiente dedicado exclusivamente a ese fin.

(2) Los fondos fiduciarios estatales vencerán a más tardar cuatro años después de la fecha de entrada en vigor de la ley que autorice la creación inicial del fondo fiduciario. Por ley, la legislatura podrá establecer un plazo más breve para la autorización de cualquier fondo fiduciario

(3) Los fondos fiduciarios obligatorios para los programas o mandatos federales; los fondos fiduciarios que se crean para cumplir con las cláusulas de los bonos, los contratos de emisión o las resoluciones, cuyos ingresos están legalmente comprometidos por el Estado o un organismo público para hacer frente al servicio de la deuda u otras obligaciones financieras derivadas de cualquier deuda del Estado o de cualquier organismo público; el fondo fiduciario estatal de transporte; el fondo fiduciario que contiene los ingresos netos anuales de las Loterías Educativas de Florida; el fondo fiduciario de jubilación de Florida; los fondos fiduciarios para instituciones bajo la gestión de la Junta de Gobernadores, cuando dichos fondos fiduciarios se destinen a empresas auxiliares y contratos, subvenciones y donaciones, tal y como se definen dichos términos en la legislación general; los fondos fiduciarios que sirven como fondos o cuentas de compensación para el director financiero o las agencias estatales; los fondos fiduciarios que contabilizan los activos mantenidos por el Estado en calidad de fideicomisario, como agente o fiduciario de particulares, organizaciones privadas u otras unidades gubernamentales; y otros fondos fiduciarios autorizados por la presente Constitución, no están sujetos a los requisitos establecidos en el párrafo (2) de este artículo.

(4) Todos los saldos de caja y los ingresos de cualquier fondo fiduciario suprimido en virtud de este apartado se depositarán en el

(g) FONDO DE ESTABILIZACIÓN PRESUPUESTARIA.

(1) A los efectos de este artículo, el término «recaudación de ingresos» se refiere a la recaudación neta de ingresos del último ejercicio fiscal completado para el fondo de ingresos generales.

(2) Sin perjuicio de lo dispuesto en el presente subsección, se retendrá en el fondo de estabilización presupuestaria un importe equivalente, como mínimo, al 5 % ~~de los ingresos netos recaudados durante el último período fiscal completado para el fondo de ingresos generales.~~ El saldo del capital del fondo de estabilización presupuestaria no podrá ser superior a un importe equivalente al 25 % ~~10 % de los ingresos netos recaudados durante el último período fiscal completado para el fondo de ingresos generales.~~

(3) La asamblea legislativa transferirá al fondo de estabilización presupuestaria, a más tardar el 30 de junio de cada período fiscal, la menor de las siguientes cantidades: 750 millones de dólares o la cantidad necesaria para aumentar el saldo principal del fondo de estabilización presupuestaria hasta un importe equivalente al 25 % de los ingresos recaudados por el fondo de ingresos generales La asamblea legislativa podrá suspender esta transferencia en un ejercicio fiscal en el que:

a. Se retiren fondos del fondo de estabilización presupuestaria de conformidad con el párrafo (4);

b. Se retiren fondos del fondo de estabilización presupuestaria con el fin de sufragar una necesidad estatal crítica de conformidad con el párrafo (5); o

c. La asamblea legislativa determine que existe una necesidad estatal crítica que requiere el gasto de fondos de ingresos generales por un importe que excede el importe de la transferencia exigido por este párrafo. Una suspensión por una necesidad estatal crítica de conformidad con este subpárrafo deberá ser aprobada por una mayoría de dos tercios de los miembros de cada cámara de la legislatura en un proyecto de ley independiente

➡ Please see page 15